

Purchasers of Pollution Control Facilities must give their sellers certifications as set out in 86 Ill. Adm. Code 130.335(a). (This is a GIL).

August 5, 2002

Dear Xxxxx:

This letter is in response to your letter that we received on June 20, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be accessed at the Department's Website at <http://www.revenue.state.il.us/Laws/regs/part1200/>.

In your letter, you have stated and made inquiry as follows:

As per our phone conversation, I am including with my title application, a picture of the Environmental cleaner EV test results, testimonials, ABC IL EPA permit, a letter from the Illinois EPA and a letter from Illinois Dept of Natural Resources.

The Enviro-Whirl surface & air cleaner was specifically designed to address the Clean Air & Water Acts. The EV cleaner is the only sweeper with the ability to recover and contain particulate down to 2.5 micron. Other conventional wet sweepers struggle at a 65.0 micron level. The EV technology has been used in numerous environmental applications; as you can see by the test results enclosed. As a contractor, I use this EV cleaner with customers who have EPA mandates to meet; namely air pollution control and stormwater runoff. All of the customers who use this technology have improved or eliminated their environmental problems. Most impressive is the enclosed permit for ABC from the Illinois EPA, specifically naming the 'Enviro-Whirl'.

I feel with the enclosed testimonials, documentation, and test results, the EV sweeper should be classified as 'Pollution control equipment' exempt from sales tax in the state of Illinois. I am also requesting a letter from the IL Dept of Revenue, Legal services dept., stating that this technology; 'Enviro-whirl' and/or 'EV series surface and air cleaners' are in fact pollution control equipment exempt from IL sales tax.

I appreciate your help in this matter.

We have enclosed a copy of 86 Ill. Adm. Code 130.335 concerning Pollution Control Facilities. The pollution control facilities exemption extends to "any system, method, construction, device or appliance appurtenant thereto sold or used or intended for the primary purpose of eliminating, preventing, or reducing air and water pollution as the term "pollution" is defined in the Environmental Protection Act (415 ILCS 5/1 et seq.), or for the primary purpose of treating, pretreating, modifying or

disposing of any potential solid, liquid or gaseous pollutant which if released without such treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property."

No item qualifies for the Pollution Control Facilities exemption in and of itself. No transaction is exempt on the basis of the pollution control facilities exemption unless a certification is submitted pursuant to 86 Ill. Adm. Code 130.335(a). An item that can be used in both qualifying and non-qualifying activities must be used primarily in qualifying activities to qualify for the exemption. The Department will hold purchasers who claim the exemption liable for the tax if it is found that such purchasers do not use the items as pollution control facilities.

Generally sweeper or vacuum units do not qualify for the pollution control facilities exemption if their primary purpose is to obtain an economic benefit. Businesses that purchase sweepers may be able to claim the exemption if the sweepers will have the primary purpose of reducing dust emissions caused by industrial operations so as to eliminate, prevent or reduce air or water pollution.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Karl W. Betz
Associate Counsel

KWB:msk
Enc.